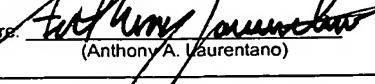


I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 311 019 385 US, in an envelope addressed to: MS Patent Application, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.
Dated: October 16, 2003 Signature: 
(Anthony A. Laurentano)

Docket No.: IIW-034
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yasushi Kanai, *et al.*

Application No.: NEW APPLICATION

Art Unit: N/A

Filed: Concurrently Herewith

Examiner: Not Yet Assigned

For: EXHAUST GAS PROCESSING DEVICE FOR
FUEL CELL

FIRST PRELIMINARY AMENDMENT

MS Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.